

**UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA**

UNITED STATES OF AMERICA.

**Petitioner**

**v.**

MICHAEL SCHAAPHOK

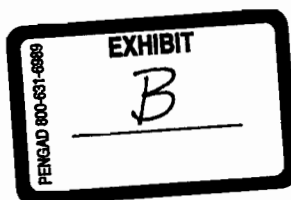
## Respondent.

**Civil Action No.**

## DECLARATION

**S FREEMAN declares:**

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 2888 WOODCOCK BLVD, STOP 307D, ATLANTA, GA 30341-4002.
2. In my capacity as a revenue officer I am conducting an investigation for the collection of tax liability of ICON ELECTRIC COMPANY INC for the taxable period(s) ended: 12/31/2008, 12/31/2009, 12/31/2010, 06/30/2009, 09/30/2009, 03/31/2010, 06/30/2010, 09/30/2010, AND 03/31/2011 .
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on 12/13/2011, an administrative summons, Internal Revenue Service Form 2039, to MICHAEL SCHAAPHOK, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.
4. In accordance with Section 7603 of Title 26, U.S.C., on 12/15/2011, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3)



above on the respondent, MICHAEL SCHAAPHOK, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5 On 12/15/2011, I served the notice required by Section 7609(a) of Title 26, U.S.C., on MICHAEL SCHAAPHOK, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 01/13/2012, the respondent MICHAEL SCHAAPHOK, did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of ICON ELECTRIC COMPANY INC for the taxable period(s) ended 12/31/2008, 12/31/2009, 12/31/2010, 06/30/2009, 09/30/2009, 03/31/2010, 06/30/2010, 09/30/2010, AND 03/31/2011.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 13<sup>th</sup> day of January, 2012.

  
S FREEMAN, REVENUE OFFICER